



Government Legal Department

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[REDACTED]

Ref No: FOI 25_098

18 June 2025

Dear [REDACTED]

Thank you for your email of 21 May 2025 which contained your request for information. The Government Legal Department ("GLD") have processed your request for information under the Freedom of Information Act 2000 ("the Act").

Request

I wish to request information in relation to all the costs GLD has sustained on behalf of HM Treasury as part of its defence in the ongoing High Court judicial review brought by the ISC and others regarding the imposition of VAT on Independent school fees.

Response

Pursuant to Section 1(1)(a) of the Act, GLD informs you that it partially holds the information you have requested.

GLD has invoiced £3,306.60 in relation to advice given to HM Treasury related to independent schools VAT litigation. GLD does not hold all the costs of this case as it wasn't involved in the full process. Please contact Department for Education and HMTreasury as these departments might hold the total costs.

Your Rights

If you are dissatisfied with the handling of your request, you have the right to ask for an internal review. Internal review requests should be submitted within two months of the date of receipt of the response to your original correspondence. Please use the contact details provided at the top of this letter in order to request an internal review relating to your original request.

Please remember to quote the reference number above in any future communications.

If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The Information Commissioner can be contacted at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF
www.ICO.org.uk

Yours sincerely,

Freedom of Information Team

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